1953

ANNUAL REPORT

OF THE

OFFICERS

OF THE

TOWN OF LINCOLN

For the Fiscal Year Ending December 31

1953

ANNUAL REPORT

OF THE

OFFICERS

OF THE

Town Of Lincoln, N. H.

YEAR ENDING

December 31, 1953

THE RECORD PRINT
Plymouth, N. H.

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1953

TOWN OFFICERS

Representative
CHARLES GRIFFIN

Moderator
KENNETH RAMAGE

Selectmen
ROBERT SINCLAIR JAMES MacDONALD
ARTHUR SALEM

Treasurer
FREDERIC T. MARDEN

Town Clerk
ARCHIBALD FERGUSON

Tax Collector
ELIZABETH J. YOUNG

School Board
LEO FOLEY CHARLES GRIFFIN
RUTH GOODHUE

Library Trustees
BLANCHE HALEY WENDELL TETLEY
VIOLET LANE

Police Officer
FRED L. JOHNSON

Librarian
IONE NORCOTT

GEORGE BOYLE NATHANIEL BARTLETT

Supervisors of Check List
ARMAND BEAULIEU

Cemetery Trustees
GEORGE BOYLE CHARLES DOHERTY
ARTHUR ASSELIN

Water Commissioners
E. B. SMITH JOSEPH H. LANDRY
KENNETH McINNIS

Fire Chief
KENNETH McINNIS

TOWN OF LINCOLN

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lincoln High School Auditorium in said Lincoln on Tuesday, the 9th day of March, next, at nine of the clock in the forenoon to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

3. How much money will be raised for the Police Department.

4. How much money will be raised for the Fire Department.

5. How much money will be raised for the Public Health Department.

6. How much money will be raised for Town Maintenance.

7. How much money will be raised for Street Lighting.

8. How much money will be raised for Miscellaneous Expense.

9. How much money will be raised for Cemeteries.

10. How much money will be raised for Public Library.

11. How much money will be raised for Support of Town Poor.

12. How much money will be raised for Old Age Assistance.

13. How much money will be raised for Maintenance of Water Department.

14. How much money will be raised for White Mt. Regions Assoc.

15. To see if the Town will vote to raise the sum of $2,000.00 and Interest to take up Water Bonds due July 1, 1954.

16. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

17. To see if the Town will vote to raise $64.86 for T. R. A. work, the State to contribute the sum of $432.38.

18. To see if the Town will vote to raise the sum of $500.00 for a 4th of July Celebration.

19. To see what action the town will take in regard to the spraying of the town against insects and appropriate money for same.

20. To see if the Town will vote to raise the sum of $700.00 for a community skating rink, and to authorize the selectmen or moderator to appoint a committee of three to supervise the same.

21. To see if the Town will vote to raise the sum of $200.00 for Civil Defense.

22. To see if the Town will vote to raise the sum of $250.00 for the Lincoln-No. Woodstock Community Band.

23. To see what action the town will take in regard to garbage disposal and appropriate money for same.

24. To transact any other business that may legally come before the meeting.

Given under our hands and seal, this 22nd day of February in the year of our Lord, nineteen hundred and fifty-four.

ROBERT Y. SINCLAIR,
JAMES MacDONALD,
ARTHUR SALEM,

Selectmen of Lincoln

A true copy of Warrant—Attest:

ROBERT Y. SINCLAIR,
JAMES MacDONALD,
ARTHUR SALEM,

Selectmen of Lincoln

BUDGET

Estimate of Revenue and Expenditures for the ensuing year, January 1, 1954 to December 31, 1954, Compared with Actual Revenue and Expenditures of the Previous Year, January 1, 1953 to December 31, 1954.

Sources of Revenue

	Actual 1953	Estimated 1954
From State:		
Interest and Dividends Tax	$ 2,339.36	$ 2,300.00
Railroad Tax	98.29	95.00
Savings Bank Tax	331.68	350.00
Reimbursement a/c State and Federal Forest Land	2,958.32	3,000.00
Reimbursement a/c Exemption Growing Wood and Timber	2,044.13	2,000.00
For Fighting Forest Fires	563.20	800.00
National Forest Reserve	4,063.24	3,500.00
From Local:		
Dog Licenses	174.00	170.00
Business Licenses, Permits and Filing Fees	128.00	125.00
Fines and Forfeits, Municipal Court	560.80	500.00
Interest Received on Taxes	114.63	125.00
Cemetery	100.00	100.00
Use of Equipment	933.40	500.00
Motor Vehicle Permit Fees	4,255.04	4,000.00

From Local Sources Other Than Property Taxes:		
Poll Taxes	1,105.00	1,100.00
National Bank Stock Taxes	10.00	10.00
Total Revenues from all Sources Except Property Taxes	$ 19,779.09	$18,675.00
Amount to be raised by Property Taxes		96,920.18
Total Revenue		$115,595.18

PURPOSES OF EXPENDITURES

	Estimate 1953	Actual 1953	Estimate 1954
Town Officers' Salaries	$ 2,600.00	$ 2,596.50	$ 2,600.00
Town Officers' Expenses	1,200.00	1,060.37	1,200.00
Election and Registration	75.00	68.00	225.00
Police Department	3,900.00	4,138.58	4,100.00
Fire Department	2,800.00	2,938.40	2,800.00
Health Department	1,600.00	2,486.99	1,600.00
Town Maintenance	8,500.00	8,497.83	8,500.00
Street Lighting	2,800.00	2,321.68	2,500.00
Miscellaneous Expense	400.00	61.60	200.00
Cemeteries	800.00	865.71	1,000.00
Library	900.00	788.79	1,200.00
Town Poor	2,000.00	2,193.27	3,000.00
Old Age Assistance	400.00	517.64	400.00
Water Department	2,000.00	2,613.65	2,600.00
White Mt. Regions Assoc.	190.87	190.87	207.23
Interest	450.00	390.00	350.00
Payment of Water Bonds	2,000.00	2,000.00	2,000.00
Town Road Aid	59.84	59.84	64.86
Civil Defense		62.85	200.00
Community Band		250.00	250.00
County Taxes	6,000.00	6,201.56	6,500.00
School Taxes	72,772.45	62,772.45	74,098.09
	$111,448.16	$103,076.58	$115,595.18

SUMMARY OF INVENTORY

Real Estate	$965,685.00
Electric Plants	79,194.00
Horses	600.00
Cows	125.00
Vehicles	2,500.00
Road Machinery	12,500.00
Wood and Lumber	8,258.00
Gasoline Pumps and Tanks	2,640.00
Value of Stock in Trade	499,151.00
Mills and Machinery	723,500.00
	$2,294,153.00

TOWN PROPERTY

Library, Books and Equipment	$ 2,500.00
Police Department, Furniture and Equipment	700.00
Highway Department	7,300.00
Riverside Cemetery	2,500.00
Water Systems	94,000.00
Schools and Land	85,000.00
Town Officers' Equipment	100.00
Fire Truck	2,500.00
	$194,600.00

Comparative Balance Sheets

As of December 31, 1952 and December 31, 1953

Assets

Assets		December 31, 1952		December 31, 1953
Cash:				
Treasurer		$ 8,875.17		$ 5,045.09
Capital Reserve Fund (Contra)				4,000.00
Accounts Due Town:				
State of New Hampshire:				
Railroad Tax	$ 101.87		$	
Savings Bank Tax	329.66			
Bounties	5.50		15.50	
Forest Fire Reimbursement			844.81	
		437.03		860.31
Other Accounts:				
Lincoln Mun. Court.	560.80		1,021.10	
Use of Equipment	210.00		300.00	
F. O. A. B. Tax (Employees)	63.30			
Overpayment of Tax Collector's Fees	12.53			
		846.63		1,321.10
Uncollected Taxes:				
Levy of 1953			5,407.84	
Levy of 1952	4,691.73		78.00	
Levy of 1951	143.22		22.00	
Prior Years	1,124.10		6.00	
		5,959.05		5,513.84
Uncollected State Head Taxes (Contra)		1,085.00		895.00
Total Assets		$ 17,202.88		$17,635.34
Net Debt		18,039.98		16,466.69
Total Assets & Net Debt			$ 35,242.86	$34,102.03

Liabilities

Liabilities		December 31, 1952		December 31, 1953
Accounts Owed by Town:				
Town Clerk—				
Excess Remittance				$ .97
Special Poll Taxes at $3.00 Due State:				
Collected Not Remitted to State	$ 3.00		$ 21.00	
Uncollected—Due when collected	21.00			
		$ 24.00		21.00
State Head Taxes:				
Uncollected Taxes (Contra)	1,085.00		895.00	
Head Taxes & Penalties Collected and Due State Treas.	1,133.86		110.50	
		2,218.86		1,005.50
Capital Reserve Fund (Contra)		2,000.00		4,000.00
Due School District:				
A/c Appropriation		10,000.00		10,000.00
Due State of New Hampshire				
a/c Previous Reimbursement of Yield Tax Losses				74.56
Indebtedness:				
Water Bonds		21,000.00		19,000.00
Total Liabilities		$ 35,242.86		$34,102.03
Total Liabilities		$ 35,24286		$34,102.03

TAX LEVY OF 1953
Summary of Warrant
Fiscal Year Ended December 31, 1953

Debits

Debits	Total	Property Taxes	Poll Taxes	Interest
Taxes Committed to Collector:				
Property & Poll Taxes	$ 99,340.93	$98,216.93	$ 1,124.00	$
National Bank Stock Taxes	10.00	10.00		
Yield Taxes	2,203.10	(*) 2,203.10		
Added Taxes During 1953:				
Poll Taxes	30.00		30.00	
Interest Collected	1.54			1.54
	$101,585.57	$100,430.03	$ 1,154.00	$ 1.54

Credits

Remittances to Treasurer:				
A/c Property Taxes, Poll Taxes & Interest	$ 94,105.27	$93,143.73	$ 958.00	$ 1.54
A/c National Bank Stock Taxes	10.00	10.00		
A/c Yield Taxes	1,928.91	1,928.91		
Abatements Allowed:				
Property Taxes	127.60	127.60		
Uncollected Taxes —				
Dec. 31, 1953:				
Property & Poll Taxes	5,139.60	4,945.60	196.00	
Yield Taxes	274.19	274.19		
	$101,585.57	$100,430.03	$ 1,154.00	$ 1.54

(*) Includes $274.19 Not Committed to Collector at Time of Audit

TOWN OF LINCOLN

Tax Levies of Prior Years

Summary of Warrants
Fiscal Year Ended December 31, 1953

Debits	Total	1952	1951	1950	1949	1948	1947	1946	1945	1944	Poll Taxes Prior to 1944
				Tax Levies of:							
Uncollected Taxes - Dec. 31, 1952:											
Property Taxes	$ 5,509.83	$ 4,461.73	$	$ 1,048.10	$	$	$	$	$	$	$
Poll Taxes at $2	313.00	230.00	28.00	10.00	12.00	4.00	2.00	4.00	11.00	2.00	10.00
Poll Taxes at $3	21.00								18.00	3.00	
Yield Taxes	121.17	(*) 5.95	115.22								
Added Taxes During 1953	14.00	14.00									
Interest Collected During 1953	113.09	103.08	10.01								
	$ 6,092.09	$ 4,814.76	$ 153.23	$ 1,058.10	$12.00	$4.00	$2.00	$4.00	$29.00	$5.00	$10.00

Credits											
Remittances to Treasurer:											
Property Taxes	$ 3,510.23	$ 3,510.23	$	$	$	$	$	$	$	$	
Poll Taxes at $2	129.00	88.00	6.00	4.00	8.00	2.00	2.00	4.00	9.00	2.00	4.00
Poll Taxes at $3	18.00								15.00	3.00	
Yield Taxes	115.22		115.22								
Interest Collected	113.09	103.08	10.01								
Abatements Allowed During 1953:											
Property Taxes	1,999.60	951.50		1,048.10							
Poll Taxes at $2	92.00	78.00			4.00	2.00			2.00		6.00
Poll Taxes at $3	3.00								3.00		
Yield Taxes	5.95	(*) 5.95									
Uncollected Taxes - Dec. 31, 1953:											
Poll Taxes at $2	106.00	78.00	22.00	6.00							
	$ 6,092.09	$ 4,814.76	$ 153.23	$ 1,058.10	$12.00	$4.00	$2.00	$4.00	$29.00	$5.00	$10.00

(*) Edward P. Clark, North Woodstock, New Hampshire - $5.95

STATE HEAD TAXES
Summary of Warrants
Fiscal Year Ended December 31, 1953

DEBITS

	— Tax Levy of 1952 —		— Tax Levy of 1953 —	
	Head Taxes	Penalties	Head Taxes	Penalties
Uncollected Head Taxes - Dec. 31, 1952	$ 1,085.00	$	$	$
Head Taxes Committed to Collector			3,430.00	
Added Taxes During 1953	30.00		80.00	
Penalties Collected During 1953		63.00		5.50
Total Debits	$ 1,115.00	$ 63.00	$ 3,510.00	$ 5.50

CREDITS

Remittances to Treasurer:				
A/c State Head Taxes	$ 630.00	$	$ 2,615.00	$
A/c Penalties		63.00		5.50
Abatements Allowed	485.00			
Uncollected Head Taxes - Dec. 31, 1953			895.00	
Total Credits	$ 1,115.00	$ 63.00	$ 3,510.00	$ 5.50

Summary:

Head Taxes & Penalties Collected by Collector	$ 2,620.50
Less: Amount Stated as Collected on Reports to State Treasurer	2,510.00
Amount Collected But Not Remitted to State Treasurer	$ 110.50
Amount Stated as Collected on Reports	$ 2,510.00
Less: Revenue Retained (10% of Amount Collected, Less Added Taxes)	244.50
	$ 2,265.50
Excess Payment on Voucher 301	5.00
Net Amount Paid to State Treasurer	$ 2,270.50

VETERANS AND VETERANS WIDOWS EXEMPTIONS

Robert Audley	$ 1,000.00
Victor Aldridge	1,000.00
Edward Beckwith	1,000.00
Wilfred Bishop	1,000.00
Sadie Brooks	1,000.00
James R. Boyle	1,000.00
John J. Boyle	1,000.00
Roland Bourassa	1,000.00
Charles Burbank	1,000.00
Francis Caldwell	1,000.00
Edward Carr	1,000.00
Lawrence Carr	1,000.00
Howard Champagne	1,000.00
Frederick Charron	1,000.00
George Chase	1,000.00
Joseph Cloutier	1,000.00
William Couture	1,000.00
George Freedman	1,000.00
William Greenwood	1,000.00
Charles Georgia, Jr.	1,000.00
Carroll Greenwood	1,000.00
Roland Goodbout	1,000.00
George Hooker	1,000.00
Kenneth Horner	1,000.00
Herman Holmes	1,000.00
Grace Johnson	1,000.00
Fred Johnson	1,000.00
Kenneth Labrecque	1,000.00
William Labrecque	1,000.00
Arthur Lareau	1,000.00
Henry Larue	1,000.00
Wilfred Ledger	1,000.00
Gordon Legassie	1,000.00
James Maguire	1,000.00
Robert E. Mitten	1,000.00

Robert McBey	1,000.00
Robert McCaffrey	1,000.00
Gladys MacDonald	1,000.00
Albert McAfee	1,000.00
Joseph L. McGee	1,000.00
Everett Mayhew	1,000.00
Donald O'Brien	1,000.00
Daniel O'Rourke	1,000.00
Elizabeth O'Brien	1,000.00
George Pasichuke	500.00
John Patterson	600.00
Alexander Plante	200.00
Kenneth Ramage	1,000.00
August Rancourt	1,000.00
Thomas Rancour	1,000.00
Bernard Rogers	1,000.00
Richard Roy	1,000.00
Patrick Reardon	1,000.00
Walter Sidney	1,000.00
George Strickland	1,000.00
Robert Sinclair	1,000.00
Herman Schlaefer	1,000.00
Roland Tardif	1,000.00
Joseph A. Theriault	1,000.00
Roger Thompson	1,000.00
Allan Towers	1,000.00
Roland Vezina	1,000.00
Wilbur Woods	650.00
John Welsh	1,000.00
Lester Winkley	1,000.00
	$ 62,950.00

Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1953

Net Debt - Dec. 31, 1952		$ 18,039.98	
Net Debt - Dec. 31, 1953		16,466.69	
Decrease in Net Debt			$ 1,573.29

Factors Affecting Change in Financial Condition

Decreases in Net Debt:			
Bonds Paid	$ 2,000.00		
Adjustment in Settlement of 1952 Head Taxes	71.08		
Increase in Accounts Receivable	1,880.08		
		$ 3,951.16	
Increases in Net Debt:			
Net Budget Deficit (Exhibit D)	$ 2,288.92		
Yield Taxes Abated	5.95		
Motor Vehicle Permit Refunds	8.44		
Yield Tax Reimbursement Due State	74.56		
		2,377.87	
Net Decrease			$ 1,573.29

Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1953

Receipts

Current Revenue: Local Taxes:			
Current Year:			
Property Taxes	$93,143.73		
Poll Taxes @ $2	958.00		
National Bank Stock Taxes	10.00		
Yield Taxes - 1953	1,928.91		
State Head Taxes 1953	2,615.00		
		$98,655.64	
Prior Years:			
Property Taxes	3,510.23		
Poll Taxes @ $2	129.00		
Poll Taxes @ $3	18.00		
Yield Taxes	115.22		
State Head Taxes 1952	630.00		
		4,402.45	
Interest Received on Taxes		114.63	
Penalties on State Head Taxes		68.50	
			$103,241.22
State of New Hampshire			
Interest & Dividends Tax		$ 2,339.36	
Railroad Tax - 1952 Account		101.87	
- 1953 Account		98.29	
Savings Bank Tax - 1952 Account		329.66	
1953 Account		331.68	
Reimbursement a/c State & Federal Forest Lands		2,958.32	

National Forest Reserve		4,063.24	
Fighting Forest Fires		570.22	
			10,792.64
Local Sources, Except Taxes:			
Dog Licenses		$ 174.00	
Business Licenses, Permits and Filing Fees		128.00	
Municipal Court - 1952 Account		560.80	
Income from Trust Funds - Cemetery Account		100.00	
Registration of Motor Vehicles		4,255.04	
Income from Departments:			
Health Dept.	$ 998.60		
Town Poor	220.50		
Police Dept.	200.19		
Highway Dept.	1,084.26		
		$ 2,503.55	
			$ 7,721.39
Total Current Revenue Receipts			$121,755.25
Receipts Other Than Current Revenue:			
Temporary Loans		$ 12,000.00	
Refunds:			
To Cancel 1952 Check Outstanding - #183	$ 37.00		
Excess Payment of State Head Tax	5.00		
		42.00	
			12,042.00
Total Receipts From All Sources			$133,797.25
Balance - Jan. 1, 1953			8,875.17
Grand Total			$142,672.42

Summary of Treasurer's Account

And Proof of Balance

Fiscal Year Ended December 31, 1953

Balance - Jan. 1, 1953	$ 8,875.17		
Receipts			
During Year	133,797.25		
		$142,672.42	
Expenditures During Year		137,627.33	
Balance - Dec. 31, 1953			$ 5,045.09

Proof of Balance

Balance in The Pemigewasset National Bank As per Statement of Dec. 31, 1953		$ 35,036.28	
Add: Deposit of			
Dec. 31, 1953	$ 692.20		
Jan. 11, 1954	870.06		
Jan. 12, 1954	98.78		
Jan. 15, 1954	1,970.82		
Jan. 16, 1954	131.59		
		3,763.45	
		$ 38,799.73	
Less: Checks Outstanding		33,788.60	
		$ 5,011.13	
Add: Cash on Hand		33.96	
Reconciled Balance - Dec. 31, 1953			$ 5,045.09

Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1953

Expenditures

General Government:			
Town Officers' Salaries		$ 2,596.50	
Tax Collector's Head Tax Collection Fees		77.96	
Town Officers' Expenses		1,060.37	
Election & Registration		68.00	
			$ 3,802.83
Protection of Persons & Property:			
Police Department		$ 4,304.68	
Fire Dept. & Forest Fires		6,222.60	
Bounties		10.00	
Damage by Dogs		23.82	
Civil Defense		62.85	
			10,623.95
Health:			
Health Department			2,486.99
Highways & Bridges:			
Town Road Aid		$ 59.84	
Town Maintenance—			
Summer	$ 5,573.94		
Winter	2,923.89		
		8,497.83	
Spraying Trees		41.60	
Street Lighting		2,321.68	
			10,920.95
Libraries			788.79
Public Welfare:			
Old Age Assistance		$ 517.64	
Town Poor		2,450.77	
			2,968.41

Patriotic Purposes:			
Memorial Day & Other Celebrations			600.00
Recreation:			
Community Band			250.00
Public Service Enterprises:			
Municipal Water Dept.		$ 2,613.65	
Cemeteries		865.71	
			$ 3,479.36
Unclassified:			
Advertising & Regional Associations:			
White Mt. Region	$ 190.87		
Local Advertising	20.00		
		$ 210.87	
Refunds - Motor Vehicle Permits		8.44	
Old Age Benefits - Town Share		110.28	
			329.59
Interest:			
Paid on Temporary Loans		$ 75.00	
Paid on Bonds		315.00	
			390.00
Indebtedness Payments:			
Temporary Loans		12,000.00	
Bonds		2,000.00	
Capital Reserve Fund		4,000.00	
			18,000.00
Payments to Other Governmental Divisions:			
State Head Taxes & Penalties Paid to State Treasurer:			
Levy of 1952	$ 1,741.95		
Levy of 1953	2,270.50		
		$ 4,012.45	

County Tax	6,201.56	
School District	72,772.45	
		82,986.46
Total Payments For All Purposes		$137,627.33
Balance - Dec. 31, 1953		5,045.09
Grand Total		$142,672.42

SUMMARY OF PAYMENTS

Town Officers' Salaries

Daniel J. Walsh, Justice	$	400.00
Charles Griffin, Associate Justice		49.00
Robert Sinclair, Selectman		225.00
James MacDonald, Selectman		350.00
James MacDonald, Overseer of Poor		50.00
Arthur Salem, Selectman		225.00
Elizabeth Young, Tax Collector		400.00
Frederic Marden, Treasurer		200.00
Archibald Ferguson, Town Clerk		150.00
Archibald Ferguson, Town Clerk Fees		302.50
Kenneth Ramage, Moderator		50.00
Nathaniel Bartlett, Supervisor		40.00
George Boyle, Supervisor		40.00
Armand Beaulieu, Supervisor		40.00
George Boyle, Cemetery Trustee		25.00
Charles Doherty, Cemetery Trustee		25.00
Arthur Asselin, Cemetery Trustee		25.00
	$	2,596.50

Town Officers' Expenses

Franconia Paper Corp., rent and supplies	$	125.05
Record Print, printing		362.61
Robert R. Stanley Agency, town bonds		130.00
N. H. Assessors Association, dues		3.00
N. H. Tax Collectors Association, dues		6.00
N. H. Town Clerks Association, dues		2.00
N. H. State Tax Commission, auditing		124.55
F. J. Shores, transfers		21.83
Anna D. Proctor, transfer name		.30
Fred L. Tower, N. H. Register		12.90
Edson C. Eastman, supplies		28.84
Brown & Saltmarsh, supplies		50.00
N. E. Tel. & Tel. Co., telephone		96.75
D. L. Garrison, U. S Auto Guide		7.00

Raymond Mayhew, Floor brush	4.04
Robert Sinclair, expenses for year	13.65
Arthur Salem, expenses for year	19.00
James MacDonald, expenses for year	19.70
Elizabeth Young, expenses for year	17.77
Frederic T. Marden, postage	15.38
	$ 1,060.37

Fire Department

Franconia Paper Corp., rent and supplies	$ 162.76
Justin A. McCarthy, supplies	651.49
Fire Protection Co., supplies	36.50
W. S. Darley Co., supplies	10.37
Sudbury Laboratory, supplies	12.50
R. H. Smith Co., oxygen	14.00
N. E. Tel. & Tel. Co., telephone	78.24
Noyes Insurance Agency, insurance on truck	141.75
Kenneth McInnis, Fire Chief salary	221.00
Patrick Roy, Asst. Fire Chief, salary	177.00
Fred Charron, Fireman Salary	125.00
Arthur Lareau, Fireman Salary	125.00
Raymond Goss, Fireman Salary	125.00
Daniel Donovan, Fireman Salary	125.00
Bertram Albee, Fireman Salary	125.00
Louis Hamnett, Fireman Salary	125.00
Carl Davis, Fireman Salary	125.00
Louis Emerson, Fireman Salary	125.00
Robert Roy, Fireman Salary	10.42
John Mosco, Fireman Salary	114.58
Neil McInnis, Fireman Salary	125.00
Joseph A. Theriault, Fireman Salary and labor	137.50
Fred Johnson, Fireman Salary	31.25
Attending Fire Meetings	14.04
	2,938.40

Police Department

Fred Johnson, Salary	$	3,125.00
Fred Johnson, car expenses		608.65
N. E. Tel. & Tel. Co., telephone		52.75
Franconia Paper Corp., rent and supplies		133.98
N. H. Police Retirement Fund		187.38
Colby Press, Bicycle Plates		18.82
Fortnightly Club, Light Tape		10.00
Reg Keniston, Photos		2.00
	$	4,138.58

Election and Registration

Juliet Lessard, Ballot Clerk	$	7.50
Kathleen Boyle, Ballot Clerk		7.50
Mary Marden, Ballot Clerk		7.50
Elizabeth Canton, Ballot Clerk		7.50
Lunches and Labor on Booths		17.00
Record Print, Printing Ballots		21.00
	$	68.00

Miscellaneous Expense

Community Band, donation	$	250.00
Accident Prevention Fund, donation		20.00
Civilian Defense		62.85
Insect Spraying Expense		41.60
	$	374.45

Town Poor

Franconia Paper Corp., food and supplies	$	44.57
Grafton County Farm, board and room		514.65
Sceva Speare Memorial Hospital, care of patients		409.63
Nichols Funeral Home, burials		300.00
J. B. MacDonald, M.D., Services		79.50

L. B. Copenhaver, M.D., Services	35.50
Lyall A. Middleton, M. D., Services	86.50
E. B. McGregor, M.D., Services	5.00
W. S. Gordon, fuel oil	33.21
Parker Drug Stores, supplies	104.55
County of Merrimack, food	8.00
Mrs. Earl Laleme, Rest Home	450.00
Mrs. Nora Desloges, supplies	35.30
Joseph Asselin, digging graves	50.00
Lewis Blanchard, transients	7.75
Paul F. Mulleavey, services	15.00
Town of Lisbon, food	109.94
Grafton Oil Co., fuel oil	19.72
Mrs. E. E. Clark, rent	14.00
Perkins Pharmacy, supplies	9.00
Public Service Co. of N. H., lights	8.00
Arthur Salem, clothing	37.95
Transportation to County Farm	36.00
	$ 2,413.77
Less—Refunds from Town Cases	220.50
	$ 2,193.27

Water Department

Franconia Paper Corp., labor and supplies	$ 288.44
H. R. Prescott & Sons, supplies	237.62
Wonder Products, Inc., chlorine	48.00
N. H. Water Works Assn., dues	5.00
E. B. Smith, labor and expense	160.90
Carl A. Davis, contract labor	130.03
Henry Santaw, care of chlorinator	150.00
State of N. H., supplies	38.80
N. H. Division of Sanitary Eng., supplies	.80
Concord Foundry & Machinery Co., supplies	18.00
J. H. Fadden & Son, supplies	27.50
W. S. Gordon, kerosene	2.12
F. S. Willey, trucking	2.10
George McGee, use of bulldozer	545.00

C. V. Doherty, gasoline	6.24
A. B. Keniston, use of shovel	70.00
Joseph H. Landry, contract labor	22.60
Louis Hamnett, labor	7.50
Walter Woods, labor	395.00
Daniel Venskus, labor	221.00
James Walsh, Jr., labor	80.00
Gordon Legassie, labor	70.00
Walter McLeod, labor	64.00
Leonard Mayhew, labor	18.00
Ugo Mazzei, labor	5.00
	$ 2,613.65

Library

Ione Norcott, salary	$ 300.00
Fred Johnson, janitor salary	100.00
Franconia Paper Corp., lights & supplies	36.28
A. M. Rand Hardware, gas	79.50
American Mutual Liab. Ins. Co.	17.80
Universal Decorating Co.	15.00
Detective Book Club, books	24.72
Personal Book Shop, books	134.99
H. W. Wilson Co., books	8.00
Doubleday & Co., subscriptions	18.00
Moore-Cottrell Co., subscriptions	44.00
H. R. Huntting Co., subscriptions	10.50
	$ 788.79

Cemeteries

Franconia Paper Corp., supplies	$ 16.03
B. E. Roberts, sharpening knives	8.00
C. V. Doherty, labor and gas	21.73
Warren Chase, labor	35.00
Northern Paving & Const. Co., use of grader	12.75
A. M. Rand Hardware, water pipe	16.80
Lee Chase, loam	8.00

Lyle C. Huntoon, trucking		2.50
Robert Audley, trucking		2.50
Hiltz Bros., gravel		240.40
George McGee, use of bulldozer		208.00
Walter Woods, labor		70.00
Randolph Boyle, labor		11.00
James Walsh, Jr., labor		16.00
Gordon Legassie, labor		11.00
Daniel Venskus, labor		34.00
Raymond Emerson, labor		22.00
Walter McLeod, labor		25.00
Guy Hiltz, labor		10.00
Richard Caldwell, labor		10.00
Edward Mulleavey, labor		10.00
William Tucker, labor		10.00
Arthur Asselin, labor		11.00
Maurice Asselin, labor		10.00
Joseph Asselin, labor		38.00
Pierre Asselin, labor		6.00
	$	865.71

Street Lighting

Franconia Paper Corp., power and lamps	$	2,321.68

Old Age Assistance

N. H. State Welfare Department	$	517.64

White Mt. Region Association

Appropriation	$	190.87

Interest

First National Bank of Boston, water bonds	$	315.00
Pemigewasset National Bank temporary loans		75.00
	$	390.00

Payment on Bonds

First National Bank of Boston, water bonds	$ 2,000.00

County Tax

Grafton County	$ 6,201.56

Lincoln School District

On Account 1953-54 Appropriation	$ 72,772.45

July 4th Celebration

Vitale Fireworks Mfg. Co., fireworks	$ 440.00
Railway Express Co., express on fireworks	34.95
American Legion, awards	54.00
Kenneth Stewart, band	71.05
	$ 600.00

Town Maintenance—Summer

Franconia Paper Corp., gas, oil, supplies, etc.	$ 874.28
State of N. H., road oil	56.11
H. W. Crooker, cold patch	79.80
Littleton Sand & Gravel, stone mix	32.45
Donald Wheeler, supplies	6.16
J. H. Fadden & Son, supplies	86.20
George McGee, cinders	24.60
N. H. Explosives & Machinery, cement mixer	565.25
American Mutual Liab. Ins. Co.	182.51
Charles Lynch, mowing grass	51.25
C. V. Doherty, gas and oil	132.64
O'Rourke Service Station, gas	3.87
J. E. Faltin Transp. Co., trucking	2.25
Louis Hamnett, labor	6.00
R. C. Hazelton, supplies	236.50
Walter Woods, labor	2,170.00
Daniel Venskus, labor	311.00
Gordon Legassie, labor	136.00

Walter McLeod, labor	108.00
Bertram Albee, Jr., labor	159.00
James Walsh, Jr., labor	76.00
Randolph Boyle, labor	61.00
Wilbur Woods, labor	50.00
John Banks, labor	67.00
Earl Woods, labor	41.00
Floyd Ramsey, Jr., labor	29.00
Edward Wiggett, labor	4.00
W. S. Gordon, kerosene	3.23
E. B. Smith, labor	18.84
Total Town Maintenance—Summer	$ 5,573.94

Town Maintenance—Winter

Franconia Paper Corp., gas oil, supplies, etc.	$ 742.16
Noyes Insurance Agency, insurance on truck and loader	287.95
R. C. Hazeltine Co., supplies	52.50
Chase Grain Mill, road salt	102.80
J. E. Faltin Transp. Co., trucking	2.20
Henry Santaw, gas	16.77
C. V. Doherty, gas and oil	34.80
American Mutual Liab. Ins. Co.	182.51
Arthur Salem, rental	125.00
Walter Woods, labor	1,005.00
Daniel Venskus, labor	195.00
Louis Emerson, labor	60.95
Edward Wiggett, labor	60.25
Henri Binette, labor	30.00
Louis Hamnett, labor	10.00
Everett Cloud, labor	10.00
George Strickland, labor	6.00
Total Town Maintenance—Winter	$ 2,923.89
Total Town Maintenance—Summer and Winter	$ 8,497.83

Summary of Town Clerk's Accounts

Fiscal Year Ended December 31, 1953

Debits

Motor Vehicle Permits Issued:			
1952—Nos. 116401-116411	$ 23.64		
1953—Nos. 121601-122122	4,230.43		
		$ 4,254.07	
Dog Licenses Issued:			
63 Males at $2.00	$ 126.00		
5 Females at $5.00	25.00		
1 Kennel at $12.00	12.00		
1 Kennel at $25.00	25.00		
	$ 188.00		
Less: 70 Fees at 20c each	14.00		
		174.00	
Filing Fees		8.00	
Total Debits			$ 4,436.07

Credits

Remittances to Treasurer:			
A/c Motor Vehicle Permits	$ 4,255.04		
A/c Dog Licenses	174.00		
A/c Filing Fees	8.00		
		$ 4,437.04	
Less: Excess Remittance on Motor Vehicle Permits Due Clerk		.97	
Total Credits			$ 4,436.07

Municipal Court

Statement of Receipts, Expenditures and Proof of Balance

Fiscal Year Ended December 31, 1953

Balance - Dec. 31, 1952	$ 560.80		
Receipts:			
Fines Collected	1,985.00	$ 2,545.80	
Expenditures:			
State Motor Vehicle Commissioner	$ 873.00		
Town of Lincoln— 1952 Account	560.00		
Medical Fees	5.00		
Postage & M. O. Fees	8.68		
Supplies & Services	30.50		
Witness Fees	2.12		
Check Returned - N. S. F. - Joseph Toney	10.00		
Small Claims	34.60		
		1,524.70	
Balance - Dec. 31, 1953			$ 1,021.10

PROOF OF BALANCE

Balance in the Pemigewasset National Bank, Plymouth, New Hampshire, As Per Statement dated Oct. 29, 1953	$ 950.74	
Less: Outstanding Checks	13.50	
	$ 937.24	
Add: Cash on Hand - Dec. 31, 1953	83.86	
Reconciled Balance - Dec. 31, 1953		$ 1,021.10

Statement of Trust Fund Principal, Income and Investments

Fiscal Year Ended December 31, 1953

Principal	Balance Dec. 31, 1952	New Funds	Balance Dec. 31, 1953	Income: Balance Dec. 31, 1952	Earned During 1953	Expended During 1953	Balance Dec. 31, 1953	Prin. & Income Dec. 31, 1953
C. B. Henry Fund—								
Katherine L. Henry Lot	$ 200.00	$	$ 200.00	$ 53.66	$ 7.66	$	$ 61.32	$ 261.32
Esther C. Burtt Fund—								
Esther C. Burtt Lot	200.00		200.00	17.05	6.56		23.61	223.61
Capital Reserve Fund—								
New Equipment - Truck		4,000.00	4,000.00					4,000.00
	$ 400.00	$ 4,000.00	$ 4,400.00	$ 70.71	$ 14.22	$	$ 84.93	$ 4,484.93

INVESTMENTS

Littleton Savings Bank—Littleton, New Hampshire (Account 37726)	$ 261.32	
Littleton Savings Bank—Littleton, New Hampshire (Account 43316)	223.61	
Plymouth Guaranty Savings Bank—Plymouth, New Hampshire	4,000.00	
		$ 4,484.93

TOWN OF LINCOLN

Statement of Bonded Indebtedness,

Showing Annual Maturities of Principal and Interest

As Of December 31, 1953

	Water Bonds
	1½%
Original Amount of Issue	$35,000.00
Date of Issue	July 1, 1945
Principal Maturity Date	July 1st
Interest Payable Dates	January 1st & July 1st
Payable At	First National Bank (Boston)

Maturities Fiscal Year Ending	Serial No.	Amount	Interest
Dec. 31, 1954	17-18	$ 2,000.00	$ 285.00
Dec. 31, 1955	19-20	2,000.00	255.00
Dec. 31, 1956	21-22	2,000.00	225.00
Dec. 31, 1957	23-24	2,000.00	195.00
Dec. 31, 1958	25-26	2,000.00	165.00
Dec. 31, 1959	27-28	2,000.00	135.00
Dec. 31, 1960	29-30	2,000.00	105.00
Dec. 31, 1961	31	1,000.00	75.00
Dec. 31, 1962	32	1,000.00	60.00
Dec. 31, 1963	33	1,000.00	45.00
Dec. 31, 1964	34	1,000.00	30.00
Dec. 31, 1965	35	1,000.00	15.00
		$ 19,000.00	$ 1,590.00

LINCOLN-NORTH WOODSTOCK COMMUNITY BAND

Balance on Hand Feb. 1, 1953		$	177.99
Received From:			
Town of Lincoln	$ 250.00		
Town of Woodstock	250.00		
Old Home Day Committee	98.00		
Collections	80.71		
			678.71
		$	856.70
Paid To:			
Out of Town Players	$ 760.00		
Check Books	16.00		
Posters	6.04		
New Music	12.00		
Telephone Calls	6.00		
		$	800.04
Balance on Hand Feb. 1, 1954		$	56.66

PUBLIC HEALTH NURSE'S REPORT
December 31, 1952—December 31, 1953

A.	Maternity Service	
	Cases admitted to antepartum nursing services	7
	Field nursing visits to antepartum cases	9
	Cases given nursing service at delivery	1
	Cases admitted to postpartum service	19
	Field nursing visits to postpartum cases	27
B.	Infant Hygiene	
	Infants admitted to nursing service	28
	Field nursing visits	183
	To infants under 1 month	118
	To infants 1 month to a year	65
C.	Preschool Hygiene	
	Children admitted to nursing service	10
	Field nursing visits	14
D.	Non-communicable Diseases	
	Cases admitted to nursing service	19
	Field nursing visits	288
E.	Crippled Children's Service	
	Admissions	5
	Field visits	32
F.	Welfare calls, collection of bills, etc.	147
	Total visits to homes	700
	Total visits to North Woodstock homes	360

Three immunization clinics were conducted at one month intervals. Toxoids for the prevention of Tetanus, Diphtheria and Whooping Cough were given to children six months to seven years old.

Vaccinations and pre-school physical examinations were also available. These clinics were open to both communities.

Respectfully submitted,

NORA E. PARENT, R.N.

REPORT

Of An Audit and Examination

Of The Accounts

Of The

TOWN OF LINCOLN

Made By The

Division of Municipal Accounting

State Tax Commission

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 26, 1954

Board of Selectmen
Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lincoln for the fiscal year ended December 31, 1953, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Municipal Court.

Financial Statements

Comparative Balance Sheets—

December 31, 1952 - December 31, 1953:

(Exhibit A)

Comparative Balance Sheets as of December 31, 1952 and December 31, 1953, are presented in Exhibit A. As indicated therein the Net Debt decreased by $1,573.29 in 1953.

Analysis of Change in Financial Condition:

(Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Decreases in Net Debt

Bonds Paid	$ 2,000.00	
Adjustment in Settlement of 1952 Head Tax Account	71.08	
Increase in Accounts Receivable	1,880.08	
		$ 3,951.16

Increases in Net Debt

Net Budget Deficit	$ 2,288.92	
Yield Taxes Abated	5.95	
Motor Vehicle Permit Refunds	8.44	
Yield Tax Reimbursement Due State	74.56	
		$ 2,377.87
Net Decrease		$ 1,573.29

Comparative Statements of Appropriations And Expenditures - Estimated and Actual Revenues:

(Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1953, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of $3,518.00, less a net revenue surplus of $1,229.08, resulted in a net budget deficit of $2,288.92.

Summary of Receipts and Expenditures:

(Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1953, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of December 31, 1953, is indicated in Exhibit F.

Statement of Bonded Debt:

A statement of outstanding bonded indebtedness as of December 31, 1953, showing annual debt service requirements, is contained in Exhibit M.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Current Surplus:

The current surplus (excess of total assets over current liabilities) decreased from $2,960.02 to $2,533.31 during 1953 as shown by the following statement:

	Dec. 31,'52	Dec. 31,'53
Total Assets	$ 17,202.88	$17,635.34
Current Liabilities	14,242.86	15,102.03
Current Surplus	$ 2,960.02	$ 2,533.31

Overdraft of Appropriations:

The budget summary (Exhibit D) indicates:

Overdrafts of Appropriations	$ 5,924.18
Unexpended Balances of Appropriations	2,406.18
Net Overdraft of Appropriations	$ 3,518.00

This situation was largely the result of forest fires and tax abatements which caused the appropriations to be overdrawn as follows:

	Amount of Overdraft
Fire Dept. Including Forest Fires	$ 2,852.38
Overlay (Abatements & Tax Refunds)	1,058.91

Although these expenditures were largely beyond the control of the Selectmen, attention is called to the fact that the Town of Lincoln has adopted and operates under the provisions of the Municipal Budget Law (Chapter 52, Revised Laws, As Amended), Section 5 of which provides as follows:

> "5. Exceeding Appropriations. In towns adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure. In cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be

transferred by the board of selectmen or the school board or the village commissioners of such village district from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school or village district meetings for all purposes."

It is therefore noted that contrary to the provisions of Section five, (1) total expenditures in 1953 exceeded total appropriations and (2) no application was made to the Tax Commission for a certificate of emergency authorizing expenditures in excess of appropriations.

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual report.

We extend our thanks to the officials of the Town of Lincoln for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Division

Alan R. Matthews, Auditor
Edgar O. Pesquera, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 26, 1954

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lincoln for the fiscal year ended December 31, 1953. In our opinion the Exhibits submitted herewith reflect the true financial condition of the Town on December 31, 1953, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER, Director

Division of Municipal Accounting
State Tax Division

Alan R. Matthews, Auditor
Edgar O. Pesquera, Accountant

ANNUAL REPORT

LINCOLN

SCHOOL DISTRICT

Lincoln, New Hampshire

FOR THE YEAR ENDING

JANUARY 1, 1954

ANNUAL REPORT
of the
LINCOLN SCHOOL DISTRICT

DISTRICT OFFICERS

School Board

Mr. Charles Griffin, Chairman	Term Expires 1955
Mr. Leo Foley	Term Expires 1954
Mrs. Ruth C. Goodhue	Term Expires 1956

Other District Officers

Mr. Kenneth Ramage	Moderator
Mr. George Boyle	Treasurer
Mrs. Mary Marden	Clerk
	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

Teachers

Mr. Roger Stewart, Principal	High - Math, Science
Mr. Leo Bilodeau	High - Shop, Driver Education
Mr. Hollis Emery	High - Social Studies
Mr. Wendell Tetley	High - English, French
Mrs. Ruth Frank	Home Economics
Miss Kathleen Frothingham	High - Commerce
Mr. Joseph Bassett, Principal (resigned)	Grade 8
Mr. Theodore Houston	Grade 7
Mrs. Helen Tetley	Grade 6
Mrs. Mildred Uhlman	Grade 5
Mrs. Ruth Kallum	Grade 4
Mrs. Esther Smith	Grade 3
Mrs. Doris Horne	Grade 2
Mrs. Henrietta Towers	Grade 1
Mrs. Marjorie Cheney	Kindergarten
Mrs. Irene Sinclair	Music, Vocal and Chorus
Mr. C. George McLure	Instrumental Music
Mr. John Wright	Grade 8
Mrs. Nora Parent	School Nurse
Mrs. Freda Wilson	School Lunch Operator
Mr. Jack Boyle	Custodian

TOWN OF LINCOLN

SCHOOL WARRANT

To the Inhabitants of the School District in the Town of Lincoln qualified to vote in District affairs:

You are hereby notified to meet at the High School Auditorium in said District on the ninth day of March, 1954, at 10:30 A. M. to act upon the following subjects:

1. To choose all necessary officers for the School District for the ensuing year.

2. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.

3. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.

4. To choose Agents, Auditors and Committees in relation to any subject embraced in this Warrant.

5. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income, the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

6. To transact any other business that may legally come before the meeting.

CHARLES GRIFFIN,
LEO FOLEY,
RUTH C. GOODHUE,
School Board

STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1952 to June 30, 1953

Receipts

Cash on hand, July 1, 1952	$ 3,018.78	
Federal Aid		
Forest Reserve	846.60	
State Aid		
Foundation Aid	4,834.88	
Local Taxation		
Current Appropriation	63,991.69	
Other Sources		
Tuition	1,566.40	
Loans from Federal Agencies	991.20	
		$75,249.55

Payments

Orders of the School Board	$ 72,804.47	
Cash on hand at End of Year (June 30, 1953)	2,445.08	
		$75,249.55

July 1, 1953 to January 1, 1954

Receipts

Cash on hand July 1, 1953	$ 2,445.08	
Appropriation from Selectmen	62,772.45	
Tuition	799.85	
Rent	115.00	
State Aid	1,079.63	
Other	178.38	
		$67,390.39

Payments

Orders of the School Board	$ 32,911.21	
Cash on hand, Jan. 1, 1954	34,479.18	
		$67,390.39

CORRECTED BALANCE SHEET

June 30, 1953

Assets

Cash on Hand June 30, 1953		$ 2,445.08	
Accounts Due to District			
Woodstock School District	$ 62.02 (Estimate)		
House Rental	90.00		
Tuitions	700.00		
		752.02	
			$ 3,197.10

$280.00 of the tuition money has been paid since June 30, 1953.

Liabilities

Notes and Bonds Outstanding	$ 2,000.00	
Excess of Assets over Liabilities	1,197.10	
		$ 3,197.10

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1953

Cash on hand, July 1, 1952		$ 3,018.78
Received from Selectmen		
Current Appropriation	$ 63,991.69	
Received from State Treasurer		
State Funds	5,671.48	
Received from Tuitions	1,366.40	
Received from all Other Sources	1,201.20	
		72,230.77
Total Amount Available for Fiscal Year		$ 75,249.55
Less School Board Orders Paid		72,804.47
Balance on Hand, June 30, 1953		$ 2,445.08

GEORGE BOYLE,
Treasurer

STATISTICAL TABLE

School	Total Enrollment	Total Average Attendance	Total Average Absence	Percent of Attendance	Average Tardiness
Lincoln Kindergarten	35	28.9	2.7	91.5	1.47
Lincoln Grammar	213	185.3	9.7	95.1	.9
Lincoln High	98	87.1	2.3	97.5	.53
	346	301.3	14.7	95.6	.97

ROLL OF PERFECT ATTENDANCE

Lincoln Grammar School

Barbara Chase
Malcolm Downing
Robert Goodbout
Rose Ann LaPoint
John Lynch
Valerie O'Brien
John McCaffrey
Catherine Reardon

Lincoln High School

Celia Bassett
Louise Dallaire
Marie Donovan
Patrick Gazne
Roger Jean
Ann LaBrecque
Winston LaRue
Elena Mosco
Ruth Towle
Helen Young

NON-RESIDENT PUPILS ENROLLED

District	Elementary	High School
Thornton	0	5
Woodstock	1	1
North Woodstock	2	3
Campton	0	2

FINANCIAL REPORT

	Paid Out 1952-53	Budget 1953-54	Paid Out To Jan. 1, '54	Proposed Budget
ADMINISTRATION				
1 Salaries of District Officers	$ 480.43	$ 480.00	$	$ 480.00
2 Superintendent's Salary	* 1,298.47	1,320.16	1,320.16	1,305.72
3 Tax for Statewide Supervision	652.00	672.00		672.00
4 Salaries of Other Adm. Personnel	642.51	700.00	673.64	700.00
5 Supplies and Expenses	618.12	1,200.00	514.63	900.00
INSTRUCTION				
6 Teachers' Salaries	41,759.24	45,000.00	17,537.23	45,000.00
7 Books and Other Instructional Aids	1,485.33	1,800.00	1,623.32	1,800.00
8 Scholars' Supplies	1,403.50	2,200.00	1,070.96	2,200.00
10 Supplies and Other Expenses	2,328.29	1,400.00	727.05	1,400.00
OPERATION OF SCHOOL PLANT				
11 Salaries of Janitors	2,331.78	2,845.00	1,271.61	3,000.00
12 Fuel or Heat	3,741.39	4,300.00	960.01	4,300.00
13 Water, Light, Supplies and Expense	1,251.76	1,300.00	231.28	1,300.00
MAINTENANCE OF SCHOOL PLANT				
14 Repairs and Replacements	3,504.64	1,600.00	1,442.17	1,600.00

AUXILIARY ACTIVITIES				
15 Health Supervision	50.00	100.00	60.00	100.00
16 Transportation	2,673.00	3,000.00	1,106.00	3,000.00
17 Tuition	33.00			
18 Special Activities and Funds	296.96	300.00	299.80	300.00
a. School Lunch	440.99	700.00	23.89	450.00
FIXED CHARGES				
19 Retirement	2,544.75	2,900.00	1,334.98	3,100.00
20 Insurance, Treas. Bonds and Expense	995.30	1,200.00	781.57	1,200.00
CAPITAL OUTLAY				
22 Additions and Improvements to Bldgs.	1,114.81	1,700.00	300.00	1,500.00
23 New Equipment	2,038.20	1,700.00	152.25	1,500.00
24 Contingency		1,300.00	283.60	1,100.00
House			44.08	
Withholding Social Security			137.50	
DEBT AND INTEREST				
25 Principal on Debt	1,000.00	1,000.00	1,000.00	1,000.00
26 Interest on Debt	120.00	80.00	40.00	40.00
			32,935.73	
Less Cancelled Check			24.52	
	$72,804.47	$78,797.16	$32,911.21	$77,947.72

* Superintendent's salary is $6,405. Of this amount Lincoln's share is $1,298.47, Landaff $126.17, Benton $80.33, Easton $62.98, Franconia $679.38, Lisbon Special $1,195.02, Lisbon Town $332.05, Lyman $150.13, Sugar Hill $205.47, and the State's share is $2,275. Division as determined by law.

SCHOOL BOARD'S ESTIMATE 1954-1955

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1954.

Total amount required to meet School Board's budget as itemized in Column 3 of the Financial Report	$ 77,947.72

Estimated Income of District

Balance June 30, 1954	$ 100.00
Federal Aid: Home Economics and Shop	750.00
State Aid	276.06
Tuition	1,500.00
Other	420.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of $77,947.72 for the school year 1954-1955.

CHARLES GRIFFIN,
LEO FOLEY,
RUTH C. GOODHUE,

School Board

Recommended Motion

Moved that the School District raise and appropriate $77,947.72 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of state aid, and upon the determination of the amount of state aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from state aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the town for school purposes.

LINCOLN PUBLIC HEALTH DEPT.—1953

Receipts

Cash Received:			
Nursing Fees			
Lincoln	$ 156.25		
Woodstock	42.35		
		$ 198.60	
Town of Woodstock		600.00	
Woodstock School District		200.00	
Total Cash Received			$ 998.60
Appropriation—Town of Lincoln			1,600.00
Total Funds Available			$ 2,598.60

Expenses

Nurse's Salary		$ 2,100.00	
Car			
Operating	$ 150.75		
Garage Rent	36.00		
Insurance	110.00		
		296.75	
Postage		1.63	
Telephone		29.63	
Supplies		1.60	
Total Expenses			$ 2,429.61
Balance Dec. 31, 1953			$ 168.99

SCHOOL NURSE'S REPORT

December 31, 1952 to December 31, 1953

Visits to schools		
High School	79	
Grammar	96	
	Grammar	High
Number of children examined	215	79
Number of children found with defective vision	28	15
Number of children found with defective teeth	70	19
Number of children found with defective tonsils	13	6
Orthopedic defects	2	1
Defective speech	3	1
Poor posture	6	8
Defective hearing	2	0

Vision clinics were conducted for screened pupils. Physical examinations were done by Dr. John MacDonald on all students entering sports and taking Physical Education. The Tuberculin Patch test, which aids in the detection of Tuberculosis, were given the pupils of the seventh and eighth grades and the High School.

Respectfully submitted,

NORA E. PARENT, R.N.

To the Residents of Lincoln:

With this report to the Town we are making the following statement of policies and activities because we feel that such an explanation will go a long way in explaining the aims of your School Board and the need for the various items in the budget. Were there some other means of communication available in our community we would not use this means to inform you of our actions. So, because we feel that most folks read the Town Report, we hope they will read this summation for their better understanding of their school system.

There are two reasons why the budget has risen noticeably in the past few years, besides the commonly accepted one of increased costs.The first is the salary situation. In order to keep the schools staffed with good teachers it has been necessary to meet competition and, hence, that item reflects an increase of over $400.00 per teacher in the last two years. The second cause is the condition of the school buildings which are in a needy state of repair. The time to patch and mend has passed and we are now in the process of doing major replacement work in order to bring the properties up to date.

We believe that our salary schedules are now in line with our neighbors and with the State averages. We hope that we shall not have to ask for more money for this purpose for some time to come—and only violent changes in our economic situation will cause us to change from our present position of no new raises for the immediate future. As far as the renovations going on in the buildings are concerned, we hope the taxpayers will agree that the money we ask for improvements will not be denied. If the residents would take the time to visit the schools we are sure they will approve of the expenditures being made. The High School has been completely refurnished and the money to be spent there in the next few years will be for maintenance only. The Grammar School will demand our

attention for the immediate present. Much should be done.

It is our hopes that we can complete the outdoor athletic and playground facilities this year. Our efforts along that line have been open and public and we trust that in time the civic pride will increase in our only municipally owned property. So far, the Board has been especially pleased with the cooperation it has received from the Selectmen and the Franconia Paper Corporation for all their contributions, as well as for the assistance received from members of the Town who have given of their time and equipment to make such improvements possible.

Your School Committee is vitally aware of the problem of juvenile delinquency and feels that if the adequate use of its facilities can be made more attractive to the younger members of the community it will combat all the more effectively the growing tendency to be less law-abiding. We think our ideas have produced favorable reactions along this line in the past two years. The boys and girls have available to them the gymnasium for all activities of community nature, and this also applies to the various adult organizations in the Town. We believe in this policy because there is no other place for large gatherings. It is our plan to make the school grounds attractive to both groups also. To that end we plan to install a new backstop for baseball teams hoping to revive the Old Town Team in the summertime. We have installed an asphalt play area for the younger children which will not interfere with the use of the larger field and hope in time to have an outdoor basketball practice area between the schools. A consolidation of playground equipment in one location is under consideration. If it is possible, we shall try to have a small parking area for vehicles of visiting officials and school employees.

Immediately, and for the future, we are installing new floors in the Grammar School and will then set

about redecorating the rooms. In time we shall paint the building outside and then attempt to replace the furniture room by room with modern equipment. Much of what we now have is out-dated and in a bad state of disrepair. It is cheaper to get new tools than to repair old ones, such being their condition.

On the classroom side of the picture, it is to be noted that we strive for scholarship and good teaching. That is our big job. A well-turned-out child has no need to fear his position in society. We want to eliminate that fear if possible. So, besides a nice place to study in, we want good and adequate teaching consistent with our means. We think we are getting both, or at least approaching that goal. Our Shop School is more than adequate for a town of our size, and it is unfortunate that we cannot economically justify a larger and more diversified course of instruction. We cannot expand it without obtaining enlarged quarters which are not now available. The college courses and commercial courses can stand improvement, but again, we are handicapped by need of space and more instruction, all of which must be questioned from the townspeople if they demand such and are willing to pay the bill. Under the present system, the School Board will bend every effort to produce a satisfactory meeting with current college requirements.

As far as the adequacy of present facilities to meet future enrollments are concerned, the indication seems to be that we need not consider the problem of expanding our facilities for a few years to come. We feel that we can accommodate the coming school generation handily.

We are pleased to welcome Roger Stewart as Principal of our High School, and Miss Frothingham as our Commercial Teacher. In the Grammar School we are using Mr. Houston, who comes from a family of school teachers, as our Principal, and are satisfied with his work although he is new to it.

Appended to this report will be the State Audit of the past year which was not available in time for printing in last year's report, and which by vote of the School Meeting is herewith inserted. In closing may we state that the School Committee Hearings are always public and that we would welcome the residents of the Town at any of them and trust they will visit the Schools to see how their taxes are being spent.

Respectfully submitted,

CHARLES GRIFFIN, Chairman

LEO FOLEY, Financial Secretary

RUTH GOODHUE, Clerk

MINUTES OF ANNUAL MEETING

HELD IN AUDITORIUM

March 10, 1953

The meeting was called to order by the Moderator, Kenneth Ramage. The Warrant was read by the Clerk, Mary L. Marden, and the Articles taken up as follows:
Article I

Upon nomination by Leo Foley, seconded by Robert Sinclair, and no other nominations, Kenneth Ramage was elected Moderator. Mrs. Mary Marden, nominated by Roger Sinclair, and seconded by George Boyle, was elected Clerk of the District.
Article II

A motion made by Leo Foley and seconded by Robert Sinclair carried an affirmative vote that $480.00 be raised for salaries of School District Officers, Truant Officers and compensation for any other officers or agents of the District.
Article III

A motion was made by Leo Foley and seconded by Charles Doherty to pass over Article III.
Article IV

Leo Foley made a motion and May Tardiff seconded it, that the State Audit be continued. An affirmative vote.
Article V

Much discussion was held on this article, and Mr. Perham asked the voters to read carefully pages 58-59, and 61 in the Town Report. School Lunch costs were discussed, the ball field was under discussion, and Charles Griffin explained that the school budget was a blanket one, whereby they were allowed to adjust

one item by another. Finally the following motion was made by Charles Griffin and seconded by May Tardiff:

"Moved that the School District raise and appropriate $78,797.16, and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid, and with the School District Clerk, certify to the Selectmen the balance as an assessment to be raised by the Town for School purposes." This was carried in an affirmative vote.

Article VI

Mr. Griffin moved, and Mr. Sargent Goodhue seconded it, that this year's State Audit be in the Town Report.

Mr. Griffin also made a motion that all motions, memorials, resolutions and other activities be incorporated into the Town Report. This motion was carried in the affirmative.

A rising vote of thanks for her work on the School Board was given Mrs. May Tardiff, whose term expires on this date.

It was voted to recess this meeting for balloting.

At six o'clock P. M., upon legal motions and voting, Moderator Ramage closed the meeting.

A true copy:

Attest: MARY L. MARDEN,
Clerk

REPORT

Of An Audit and Examination

Of The Accounts

Of The

LINCOLN SCHOOL DISTRICT

FOR THE FISCAL YEAR ENDED

JUNE 30, 1952

Made By The

Division of Municipal Accounting

State Tax Commission

FEBRUARY 13, 1953

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

March 4, 1953

The School Board
Lincoln School District
Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Lincoln School District for the fiscal year ended June 30, 1952, which was made by this Division in accordance with the vote of the District. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

Financial Statements
Comparative Balance Sheets:
June 30, 1951 — June 30, 1952

(Exhibit A)

Comparative Balance Sheets as of June 30, 1951 and June 30, 1952, are presented in Exhibit A. As indicated therein the financial condition changed from a Net Debt of $2,615.03 to a Surplus of $678.81 in the fiscal year ended June 30, 1952.

Analysis of Change in Financial Condition:

(Exhibit B)

An analysis of the change in financial condition of the School District during the fiscal year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Factors Affecting Change From Net Debt To Surplus

Net Budget Surplus	$ 1,633.84
Bond Paid	1,000.00
Increase in Accounts Receivable	660.00
	$ 3,293.84

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues

(Exhibits C and D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended June 30, 1952, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net revenue surplus of $1,380.48, plus a net unexpended balance of appropriations of $253.36, resulted in a net budget surplus of $1,633.84.

Summary of Receipts and Expenditures:

(Exhibit E)

A summary of receipts and expenditures for the fiscal year ended June 30, 1952, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of June 30, 1952, is indicated in Exhibit F.

Statement of Bonded Indebtedness:

(Exhibit G)

A statement of bonded indebtedness, showing annual debt service requirements, is contained in Exhibit G.

Conclusion:

The accounts and records of the school district officials which we examined were found in good condition and the accounting procedure conformed to the prescribed methods.

We extend our thanks to the officials of the Lincoln School District for their assistance during the course of the audit.

Yours very truly,
HAROLD G. FOWLER,
Director
Division of Municipal Accounting
State Tax Commission

ALAN R. MATTHEWS, Auditor
HUGH J. CASSIDY, Accountant

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

March 4, 1953

Certificate of Audit

This is to certify that we have audited the accounts and records of the Lincoln School District for the fiscal year ended June 30, 1952, and found them to be in good order. In our opinion the Exhibits presented herewith reflect the true financial condition of the School District as of June 30, 1952, and the results of operations for the fiscal year ended on that date.

Respectfully submitted,
HAROLD G. FOWLER,
Director
Division of Municipal Accounting
State Tax Commission

ALAN R. MATTHEWS, Auditor

HUGH J. CASSIDY, Accountant

INDEX

Exhibits

A—Comparative Balance Sheets, June 30, 1951 and June 30, 1952

B—Analysis of Change in Financial Condition

C—Comparative Statement of Appropriations and Expenditures

D—Comparative Statement of Estimated and Actual Revenues

E—Classified Statement of Receipts and Expenditures

F—Summary of Receipts, Expenditures and Proof of Treasurer's Balance

G—Statement of Long Term Indebtedness

EXHIBIT A

LINCOLN SCHOOL DISTRICT

Comparative Balance Sheets

			Fiscal Year Ended June 30, 1951 (Revised)		Fiscal Year Ended June 30, 1952
ASSETS					
Cash on Hand	$		$ 1,824.84	$	$ 3,018.78
Accounts Due District:					
Federal Funds - George Barden Act		1,137.50			
Due on 1949-1950 Town Appropriation		.03		.03	
Tuition				560.00	
Rent				100.00	
			1,137.53		660.03
Total Assets			$ 2,962.37		$ 3,678.81
Net Debt			2,615.03		
Total Assets & Net Debt			$ 5,577.40		$ 3,678.81
LIABILITIES					
Bonds Outstanding	$	4,000.00	$	$	$ 3,000.00
Amount Reserved for Purchase of Playground Equipment		1,577.40			
Total Liabilities			$ 5,577.40		$ 3,000.00
Surplus					678.81
Total Liabilities and Surplus			$ 5,577.40		$ 3,678.81

EXHIBIT B

LINCOLN SCHOOL DISTRICT

Analysis of Change in Financial Condition

Fiscal Year Ended June 30, 1952

Net Debt, June 30, 1951	$ 2,615.03	
Surplus, June 30, 1952	678.81	
Change in Financial Condition		$ 3,293.84

Analysis of Change

Factors Affecting Change from Net Debt to Surplus:

Net Budget Surplus (Exhibit D)	$1,633.84	
Bond Paid	1,000.00	
Accounts Receivable Increase	660.00	
		$ 3,293.84

EXHIBIT C
LINCOLN SCHOOL DISTRICT
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended June 30, 1952

Title of Account	Liabilities Forwarded from 1950-51	Appropriations 1951-52	Receipts and Reimbursements	Total Amount Available	Expenditures 1951-52	Balances Unexpended	Balances Overdraft
Administration:							
Salaries of District Officers	$	$ 360.00	$	$ 360.00	$ 360.00	$	$
Superintendent's Salary (local share)		1,080.00		1,080.00	1,095.17		15.17
Tax for Statewide Supervision		664.00		664.00	664.00		
Salaries of Other Admin. Personnel		600.00		600.00	590.77	9.23	
Supplies and Expenses		900.00	38.10	938.10	906.91	31.19	
Instruction:							
Principals' and Teachers Salaries		39,590.00	111.45	39,701.45	38,394.30	1,307.15	
Books and Other Instructional Aids		1,200.00		1,200.00	1,278.09		78.09
Scholars' Supplies		2,100.00		2,100.00	2,237.89		137.89
Supplies and Other Expenses		900.00		900.00	1,087.95		187.95

Operation of School Plant:							
Salaries of Janitors		2,100.00		2,100.00	2,510.00		410.00
Fuel or Heat		4,000.00		4,000.00	3,781.95	218.05	
Water, Light, Supplies and Expenses		1,100.00		1,100.00	1,431.61		331.61
Maintenance of School Plant:							
Repairs and Replacements		1,100.00		1,100.00	1,490.80		390.80
Auxiliary Activities:							
Health Supervision		100.00		100.00	40.34	59.66	
Transportation		2,970.00		2,970.00	2,645.26	324.74	
Special Activities and Special Funds:							
Special Activities		300.00		300.00	63.80	236.20	
School Lunch Program		250.00		250.00		250.00	
Fixed Charges:							
Retirement		2,000.00	15.80	2,015.80	2,396.17		380.37
Insurance, Treasurer's Bonds and Exp.		1,200.00	15.75	1,215.75	1,160.59	55.16	
Capital Outlay:							
Additions and Improvements to Bldgs.		1,000.00		1,000.00	1,775.84		775.84
New Equipmnet	1,577.40	500.00		2,077.40	1,611.95	465.45	
Alteration of Old Building—House					15.75		15.75
Debt and Interest							
Principal of Debt		1,000.00		1,000.00	1,000.00		
Interest of Debt		160.00		160.00	140.00	20.00	
	$ 1,577.40	$65,174.00	$ 181.10	$66,932.50	$66,679.14	$ 2,976.83	$ 2,723.47

EXHIBIT D

LINCOLN SCHOOL DISTRICT

Comparative Statement of Estimates and Actual Revenues

Fiscal Year Ended June 30, 1952

Sources	Revenues Estimated	Actual	Excess	Deficit
State Aid	$ 4,450.02	$ 4,441.42	$	$ 8.60
Federal Aid	600.00	853.52	253.52	
Tuition	1,200.00	1,620.20	420.20	
Rent of Hall		630.00	630.00	
Shop Sales		54.16	54.16	
Refund - Duplicate Check		31.20	31.20	
	$ 6,250.02	$ 7,630.50	$ 1,389.08	$ 8.60

BUDGET SUMMARY

Actual Revenues	$ 7,630.50	$	$
Estimated Revenues	6,250.02		
Net Revenue Surplus		1,380.48	
Unexpended Balances of Appropriations	2,976.83		
Overdrafts of Appropriations	2,723.47		
Net Unexpended Balance of Appropriations		253.36	
Net Budget Surplus			$ 1,633.84

EXHIBIT E

LINCOLN SCHOOL DISTRICT

Classified Statement of Receipts and Expenditures

Fiscal Year Ended June 30, 1952

RECEIPTS				
Federal Aid:				
George Barden and Smith Hughes Acts			$ 1,991.02	
State Aid:				
Equalization and Emergency			4,441.42	
Local Taxation:				
1951-1952 Appropriation			58,923.98	
Other Receipts:				
Tuitions		$ 1,620.20		
Other:				
Rent of Hall	$ 630.00			
Blue Cross Reimbursements	111.45			
Telephone Reimbursements	38.10			
Teachers' Retirement Reimbursements	15.80			
Insurance Reimbursement	15.75			
Shop Sales	54.16			
Refund of Duplicate Check	31.20			
		896.46		
			2,516.66	
Total Receipts from All Sources				$ 67,873.08
Balance—June 30, 1951				1,824.84
Grand Total				$ 69,697.92

EXHIBIT E (Continued)

Expenditures	High	Elementary	Total	
Administration:				
Salaries of District Officers	$	$	$ 360.00	$
Superintendent's Salary (local share)			1,095.17	
Tax for Statewide Supervision			664.00	
Salaries of Other Administrative Personnel			590.77	
Supplies and Expenses			906.91	
				3,616.85
Instruction:				
Principals' and Teachers' Salaries	$ 16,698.26	$21,696.04	$38,394.30	
Books and Other Instructional Aids	572.38	705.71	1,278.09	
Scholars' Supplies	1,188.64	1,049.25	2,237.89	
Supplies and Other Expenses	652.65	435.30	1,087.95	
	$ 19,111.93	$23,886.30		42,998.23
Operation of School Plant:				
Salaries of Janitors	1,297.95	1,212.05	2,510.00	
Fuel or Heat	2,042.77	1,739.18	3,781.95	
Water, Light, Supplies and Expenses	908.20	523.41	1,431.61	
	$ 4,248.92	$ 3,474.64		7,723.56
Maintenance of School Plant:				
Repairs and Replacements	892.70	598.10		1,490.80

Auxiliary Activities:				
Health Supervision	40.34		40.34	
Transportation	414.00	2,231.26	2,645.26	
Special Activities and Special Funds	19.40	44.40	63.80	
	$ 473.74	$ 2,275.66		2,749.40
Fixed Charges:				
Retirement			2,396.17	
Insurance, Treasurer's Bond and Expenses			1,160.59	
				3,556.76
Capital Outlay:				
Additions and Improvements to Buildings			1,775.84	
New Equipment			1,611.95	
Alteration of Old Building—House			15.75	
				3,403.54
Debt and Interest:				
Principal of Debt			1,000.00	
Interest on Debt			140.00	
				1,140.00
Total Expenditures for All Purposes				$ 66,679.14
Balance—June 30, 1952				3,018.78
Grand Total				$ 69,697.92

EXHIBIT F

LINCOLN SCHOOL DISTRICT

Summary of Receipts, Expenditures and Proof of Treasurer's Balance

Fiscal Year Ended June 30, 1952

Bal. - June 30, 1951	$ 1,824.84		
Receipts During Year	67,873.08		
		$69,697.92	
Expenditures - During Year		66,679.14	
Balance—June 30, 1952			$ 3,018.78

Proof of Treasurer's Balance

Balance in The Pemigewasset National Bank as per Statement of June 30, 1952	$ 4,793.08		
Add: Deposit of July 1, 1952	1,259.72		
Cash on Hand—June 30, 1952	25.00		
		$ 6,077.80	
Less: Checks Outstanding		3,059.02	
Reconciled Balance - June 30, 1952			$ 3,018.78

EXHIBIT G

LINCOLN SCHOOL DISTRICT

Statement of Long Term Indebtedness

Fiscal Year Ended June 30, 1952

		Lincoln School District Bonds 4%	
Original Amount of Issue		$20,000.00	
Date of Issue		January 1, 1936	
Principal Maturity Date		January 1st	
Interest Payable Dates		January 1st & July 1st	
Payable at		Lisbon Savings Bank and Trust Company	
Maturities Fiscal Year Ended June 30:	Number	Principal	Interest
1953	17	$ 1,000.00	$ 120.00
1954	18	1,000.00	80.00
1955	19	1,000.00	40.00
		$ 3,000.00	$ 240.00

Vital Statistics

Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1953

Date of Birth 1953	Name of Child (If any)	Sex, Con'd	Liv. or S'brn	No. of Child	Color	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 18	Yvon Arthur J	M	L	2	W	Yvon A J Cloutier	Mary Lou Colby	W	Lincoln	Paper maker	New Hampshire	Vermont
Jan 23	Richard Charles	M	L	2	W	Charles W Robie	Patricia M Martin	W	Lincoln	Laborer	New Hampshire	Vermont
Feb 15	Jeannie Elizabeth	F	L	2	W	Joseph E Cloutier	Doris J McNally	W	Lincoln	Shipper paper mill	New Hampshire	New Hampshire
Feb 17	Joseph Roger	M	L	4	W	Maxime P Landry	Lena Arseneau	W	Lincoln	Carpenter	Canada	Canada
Feb 18	Nancy Lee	F	L	8	W	Nelson L Haynes	Clara L Sawyer	W	Lincoln	Carpenter	Vermont	New Hampshire
Mar 12	Ernest Paul	M	L	3	W	Victor J Cassidy	Lucy J Jordan	W	Lincoln	Laborer	Canada	Rhode Island
Apr 7	Craig Steven	M	L	1	W	Charles O Georgia	Rose M Emilio	W	Lincoln	Paper finisher	Pennsylvania	Rhode Island
June 12	Eva Mary	F	L	2	W	Woodrow T Wright	Marion J Connery	W	Lincoln	Stone driller	New Hampshire	New Hampshire
June 14	Vicki Ann	F	L	1	W	John F Rickendorf	Miriam V McNally	W	Lincoln	U S Air Force	New Hampshire	New Hampshire
July 9	Jill Marie	F	L	4	W	Nathaniel N Bartlett	Eunice Theriault	W	Lincoln	Office clerk	New Hampshire	New Hampshire
July 13	Daniel Paul	M	L	2	W	Roland P Bourassa	Nancy R Currier	W	Lincoln	Paper maker	New Hampshire	Pennsylvania
July 29	Paula Marie	F	L	2	W	Paul J Thibeault	Shirley M Hanks	W	Lincoln	Laborer	New Hampshire	New Hampshire
Aug 12	Keith Allen	M	L	1	W	Harold A Hart	Eileen Anne McGee	W	Lincoln	U S Air Force	New Hampshire	New Hampshire
Sept 3	Joseph Raynald	M	L	4	W	Pierre J Asselin	Gemma M Lecomte	W	Lincoln	Paper maker	Canada	Canada
Sept 15	John Leonard	M	L	3	W	John L McGee	Jessie C McKenney	W	Lincoln	Paper maker	New Hampshire	New Hampshire
Oct 3	Debra Ann	F	L	2	W	Leo M Savoy	Simonne M Landry	W	Lincoln	Paper maker	Maine	New Hampshire
Oct 31	Thomas	M	L	2	W	Balch Dovholuk	Gloria J MacDonald	W	Lincoln	U S Army	New Hampshire	New Hampshire
Nov 7	Camille Denise	F	L	4	W	John B MacDonald	Joan Vera Chappell	W	Lincoln	Physician	Canada	Canada
Nov 4	James Mark	M	L	3	W	Paul F Mullavey	Marilyn Lois Scully	W	Lincoln	Lawyer	New Hampshire	New Hampshire
Dec 17	David Joseph	M	L	1	W	Herbert C LaBrecque	Catherine B Lynch	W	Lincoln	Paper maker	New Hampshire	New Hampshire

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending Dec. 31, 1953

Date—1953	Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage	Age in years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Parents	Times married	Name residence and official station of person by whom married
Apr 11	Concord	Leo M Savoy	Lincoln	24	W	Paper maker	Maine	Michael Savoy	Canada	1	R J Hampron
		Simonne M Landry	Concord	26	W	Cashier	New Hampshire	Blanche Therien	New Hampshire		Catholic Priest
								Oscar Landry	Canada	1	Concord
May 16	Lincoln	William J Wallace	Rahway N J	29	W	Chemist	Canada	Angeline Daigneault	Canada		
								William R Wallace	New Zealand	1	Sidney D Cahoon
		Jean Ellen Carr	Rahway N J	25	W	Chemist	New Hampshire	Kate P Walden	England		Clergyman
								Edward A Carr	Canada	1	Woodstock
June 20	Lincoln	Arthur F Rodier	Kittery Me	29	W	Civil Engineer	Maine	Bertha P Lemieux	Maine		
								Norman F Rodier	Massachusetts	1	Edmond J Guay
		Mary P Winkley	Lincoln	22	W	Hotel clerk	Vermont	Nettie M Curran	New Hampshire		Catholic Priest
								Lester S Winkley	Massachusetts	1	Lincoln
July 25	Lincoln	Victor Joseph Roy	Quebec Can	25	W	Molder	Canada	Mary M Woods	Vermont		
								George Roy	Canada	1	Edmond J Guay
		Marguerite McKeown	Lincoln	23	W	At home	Canada	Jeanne Moran	Canada		Catholic Priest
								Patrick McKeown	New Hampshire	1	Lincoln
Aug 8	Lincoln	Jos Paul Bacchiocchi	W Boynston Mass	29	W	Hoisting eng	Massachusetts	Emelia Chavary	Canada		
								Luigi Bacchiocchi	Italy	1	Edmond J Guay
		Carol Ann Lynch	Lincoln	19	W	Saleslady	New Hampshire	Maria Pezzolesi	Italy		Catholic Priest
								Charles B Lynch	New Hampshire	1	Lincoln
Oct 17	Lincoln	David Erving Conant	Lincoln	22	W	Bus operator	Massachusetts	Gertrude M Gannon	New Hampshire		
								Lucien A Conant	Massachusetts	1	Edmond J Guay
		Nancy Lee Garceau	Lincoln	18	W	At home	New Hampshire	Gladys A Robbins	New Hampshire		Catholic Priest
								Lewis E Garceau	New Hampshire	1	Lincoln
Oct 19	Lincoln	John W Hynes	Berlin	31	W	Salesman	New Hampshire	Germaine M Parent	New Hampshire		
								Walter J Hynes	Maine	1	Edmond J Guay
		Carolyn E Salem	Lincoln	26	W	At home	New Hampshire	Anita Fraser	New Hampshire		Catholic Priest
								Arthur Salem	France	1	Lincoln
								Eva Mae Jeffries	Vermont		

MARRIAGES (Continued)

Oct 24	Lincoln	Harry Oral LaRue	Lincoln	22	W	Paper maker	Vermont	Melvin O LaRue	Canada	1	Edmond J Guay
								Clara R Chabot	Vermont		Catholic Priest
		Frances T St Hilaire	Lincoln	21	W	Paper finisher	Vermont	Josephine St Hilaire	Canada	1	Lincoln
								Beatrice I Champany	Vermont		
Nov 14	Woodstock	Robert H Holmes	Lincoln	22	W	Instrument man	Ohio	Herman J Holmes	New Hampshire	1	Sidney D Cahoon
								Edith Poore	New Hampshire		Clergyman
		Janie Louise Hanks	Lincoln	16	W.	At home	New Hampshire	Shirley L Hanks	New Hampshire	1	Woodstock
								Alice A Lemay	New Hampshire		
Nov 14	Lincoln	Robert T Hanson	Thornton	22	W	Apprentice eng	New Hampshire	Theodore Hanson	New Hampshire	1	Archib'd Ferguson
								Ida M Mitten	Massachusetts		Justice of Peace
		Pauline L Wheeler	Gilford	19	W	Student nurse	New Hampshire	Arlo M Wheeler	Texas	1	Lincoln
								Lillian Morse	Vermont		
Dec 21	Lincoln	William Lloyd Hart	Lincoln	25	W	USAF	New Hampshire	Glen Harold Hart	New Hampshire	1	Archib'd Ferguson
								Gladys A Paschal	New Hampshire		Justice of Peace
		Hattie May Horne	Lincoln	23	W	At home	Vermont	William J Couture	Canada	2	Lincoln
								Evelyn G Bigelow	Vermont		

Deaths Registered in the Town of Lincoln N. H., for the Year Ending December 31, 1953

Date of Death 1953	Name and Surname of Deceased	Age in years	Place of Birth	Sex and Cond: Male, Female	Color	Single, mar, w	Occupation	Name of Father	Maiden Name of Mother
Jan 1	Benjamin Hopkins	57	Greenville Me	M	W	M	Mill blacks'th	Benjamin Hopkins	Carrie Bryant
Jan 14	William P Boyle	78	Canada	M	W	M	Woods boss	James Boyle	Katherine
Jan 23	Martha R Schoff	52	New Hampshire	F	W	M	Housewife	John J Mayhew	Elizabeth
Feb 8	Burt Valley	73	Vermont	M	W	M	Millwright	G Vallier	Laura Ramsdell
Feb 17	Gedeon J St Hilaire	60	Canada	M	W	M	Farmer	Theodore St Hilaire	Adel Richards
Feb 28	Mildred Mae McGee	51	New Hampshire	F	W	W	Housewife	Fritz Leonard	Katherine McKay
Mar 29	Alex Fontaine	71	Canada	M	W	S	Woodsman	Edward Fontaine	Saraphin
Apr 6	Michael Mullahy	86	New Hampshire	M	W	S	Laborer	Patrick Mullahy	Bridget
May 9	Wm Kenneth Nichols	47	Vermont	M	W	M	Civil eng	John W Nichols	Mary Mangan
May 28	Henry Doherty	61		M	W			James Doherty	Henrietta Stonehouse
June 26	William H Strickland	44	New Hampshire	M	W	S	Paper maker	Edward Strickland	Mary Pollard
July 21	Ida E Fogg	78	Nova Scotia	F	W	W	Retired	Crowley E Vidito	Unknown
Oct 2	William Charles Fox	63	New Hampshire	M	W	M	Foreman RR	Charles Fox	Egan
Oct 17	Miriam E LaRue	93	Canada	F	W	W	Housewife	George Eareau	Alberta Kemp
Nov 29	George Edw Cosman	48	Canada	M	W	M	Theatre mgr	Wallace Cosman	Alice Lutz
Dec 24	Joseph Dionne	73	Canada	M	W	M	Retired	Antoine Dionne	Unknown

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